2002 SUPPLEMENTAL VALUATION SCHEDULE
Revised 3/7/02

VIDEO GAMES
(Apply the following precent good to the untrended historic cost)

Year 1	Year 2	Year 3
60%	37%	20%

DVD's, VIDEO TAPES, LASER DISKS
Value at $9 per tape/disk

BILLBOARDS & POSTER PANELS

Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	$131
Externally Lighted	$164
Internally Lighted	$314

Above replacement costs include one support structure and one face. Multiple faced signs should be adjust
to eliminate a support structure for each additional face as follows:

Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	$1,045
Lighted / Unlighted 14 x 48'	$2,635
Lighted / Unlighted 20 x 60'	$4,077

Signs smaller than 12 x 25' use 40% of above deduction.

DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.

TITLE PLANTS
(Reference PTB 72-14)

$2.50 per parcel (as defined)	$0.15 per recording (as defined)

COMPUTER SOFTWARE

The 1991 Legislature defined computer software & established valuation methods. Custom software is exe
For the 2002 assessment year, canned software shall be assessed as illustrated in the following example:

1. Canned software acquired in 2001 shall be valued by 100% of its full acquisition cost.
2. Canned software acquired in 2000 shall be listed at 100% and valued at 50% of its full acquisition cost.
3. All software, canned or custom, purchased prior to 2000 is exempt.
4. Embedded software is taxable and shall be valued as an integral part of the computer system,
 machinery or equipment in which it is housed, at the established life of the equipment.

WOODEN (Oak) WINE BARRELS AND INNERSTAVES
(Reference BTA Docket 54989, 2/1/01)
(Apply the following percent good to the untrended historic cost)

	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (Purchased for storage)	55%	25%	15%	8%	5%
Barrels (Purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (Purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt